

# District of Columbia Income Tax Information

**State Abbreviation:** DC  
**State Tax Withholding State Code:** 11  
**Acceptable Exemption Form:** D-4  
**Basis For Withholding:** State Exemptions  
**Acceptable Exemption Data:** S, M, H, N/Number of Exemptions  
**TSP Deferred:** Yes  
**Special Coding:** Determine the Total Number Of Allowances field as follows:  
     **First Position** – S = Single; M = Married, Filing Jointly; N = Married, Filing Separately; H = Head of Household  
     **Second and Third Positions** – Enter the total number of allowances claimed. If less than 10, precede with a zero.  
**Additional Information:** None

## Withholding Formula ►(Effective Pay Period 4, 2010)◄

1. Subtract the biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the dependent allowance by applying the following guideline and subtract this amount from the annual wages to compute the taxable income.



$$\text{Dependent Allowance} = \text{►\$1,675◄} \times \text{Number of Dependents}$$

6. Apply the taxable income computed in step 5 to the following table to determine the District of Columbia tax withholding.

### Tax Withholding Table Single or Married (Filing Jointly) or Head of Household

If the Amount of Taxable Income Is:		The Amount of District of Columbia Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ ►4,000	\$ 0	plus 0.0%	\$ 0
4,000	10,000	0	plus 4.0%	4,000
10,000	40,000	240.00	plus 6.0%	10,000
40,000	and over	2,040.00◄	plus 8.5%	40,000

**Married  
(Filing Separately)**

If the Amount of Taxable Income Is:		The Amount of District of Columbia Tax Withholding Should Be:		
Over:	But Not Over:	Of Excess Over:		
\$ 0	\$  2,000	\$ 0	plus 0.0%	\$ 0
2,000	10,000	0	plus 4.0%	2,000
10,000	40,000	320.00	plus 6.0%	10,000
40,000	and over	2,120.00 	plus 8.5%	40,000

7. Divide the annual District of Columbia tax withholding by 26 and round to the nearest dollar to obtain the biweekly District of Columbia tax withholding.